

DECISION MEMORANDUM

TO: COMMISSIONER ANDERSON
COMMISSIONER HAMMOND
COMMISSIONER LODGE
COMMISSION SECRETARY
COMMISSION STAFF
LEGAL

FROM: CHRIS BURDIN
DEPUTY ATTORNEY GENERAL

DATE: MARCH 14, 2023

SUBJECT: IN THE MATTER OF THE APPLICATION OF AVISTA CORPORATION, D/B/A AVISTA UTILITIES, REQUESTING AUTHORITY TO REVISE ITS ELECTRIC AND NATURAL GAS BOOK DEPRECIATION RATES AND AUTHORIZE DEFERRED ACCOUNT TREATMENT FOR DIFFERENCE IN DEPRECIATION EXPENSE; CASE NOS. AVU-E-23-02; AVU-G-23-02.

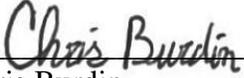
On February 22, 2023, Avista Corporation, doing business as Avista Utilities (“Company”), filed an application (“Application”) with the Idaho Public Utilities Commission (“Commission”), for approval of a proposed change to electric and natural gas book depreciation rates. The Company also requests that the Commission approve deferred accounting treatment if allocated depreciation rates are not approved by all jurisdictions prior to September 1, 2023, resulting in a difference between allocated depreciation expense included in Case Nos. AVU-E-23-01 and AVU-G-23-01, and allocated depreciation expense ultimately approved in these dockets. The Company requests that the Application be processed by Modified Procedure through the use of written comments.

STAFF RECOMMENDATION

Staff recommends the Commission issue a Notice of Application and a Notice of Intervention Deadline establishing a 21-day intervention period.

COMMISSION DECISION

Does the Commission wish to issue a Notice of Application and a Notice of Intervention Deadline establishing a 21-day intervention period?



Chris Burdin
Deputy Attorney General